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UNITED STATES OF AMERICA

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,

Plaintiff,

v.

RICHARD A. WHEELLOCK,

Defendant.

Civil No. 17-00003 SOM RLP

ORDER TO SHOW CAUSE

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Upon the petition of the United States of America and the Declaration of Revenue Officer Venice Y. Lim, including the exhibits attached thereto, it is hereby

ORDERED that the Respondent, Richard A. Wheelock, appear before the Honorable Susan Oki Mollway in that Judge's courtroom in the United States Courthouse, 300 Ala Moana Boulevard, Honolulu, Hawaii, on the 28th day of March, 2017, at 9:00 a.m., to show cause why he should not be compelled to obey the Internal Revenue Service summons served on him on July 7,

2016.

IT IS FURTHER ORDERED that:

1. A copy of this Order, together with the Petition and its exhibits, shall be promptly served in accordance with Rule 4 of the Federal Rules of Civil Procedure upon the Respondent. Pursuant to Rule 4(c)(2), the Court hereby appoints Revenue Officer Venice Y. Lim, or her designee, to effect service in this case.

2. Proof of any service done pursuant to paragraph 1, above, shall be filed with the Clerk as soon as practicable.

3. Since the file in this case reflects a prima facie showing that the investigation is being conducted for a legitimate purpose, that the inquiries may be relevant to that purpose, that the information sought is not already within the Internal Revenue Service's possession, and that the administrative steps required by the Internal Revenue Code have been followed, the burden of coming forward has shifted to the Respondent to oppose enforcement of the summonses.

4. If the Respondent has any defense to present or opposition to the Petition, such defense or opposition shall be made in writing and filed with the Clerk and copies served on counsel for the United States, at least 14 days prior to the date set for the show cause hearing. The United States may file a reply memorandum to any opposition at least 5 court days prior to the date set for the show cause hearing.

5. At the show cause hearing, the Court will consider all issues raised by the Respondent. Only those issues brought into controversy by the responsive pleadings and supported by affidavit or declaration under penalty of perjury will be considered. Any uncontested allegation in the Petition will be considered admitted.

6. Respondent may notify the Court, in writing filed with the Clerk and served on counsel for the United States, at least 14 days prior to the date set for the show cause hearing, that the Respondent has no objection to the enforcement of the summonses. The Respondent's appearance at the hearing will then be excused.

The Respondent is hereby notified that a failure to comply with this Order will subject him to sanctions for contempt of court.

DATED: January 13, 2017, Honolulu, Hawaii.



/s/ Susan Oki Mollway
Susan Oki Mollway
United States District Judge

United States of America v. Richard A. Wheelock
Civil No. 17-00003 SOM RLP; "Order To Show Cause"